



DIVISION OF
CORPORATION FINANCE
MAIL STOP 7010

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

September 22, 2008

Stephen B. Doppler
President and Chief Executive Officer
Aurelio Resource Corporation
5554 South Prince Street, Suite 200
Littleton, CO 80120

Re: Aurelio Resource Corporation
Form 10-KSB for the Fiscal Year Ended December 31, 2007
Filed April 2, 2008
Form 10-KSB/A for the Fiscal Year Ended December 31, 2007
Filed September 17, 2008
File No. 0-50931

Dear Mr. Doppler:

We have completed our review of your 2007 Form 10-KSB and related amendments, and do not, at this time, have any further comments.

Sincerely,

Jill S. Davis
Branch Chief